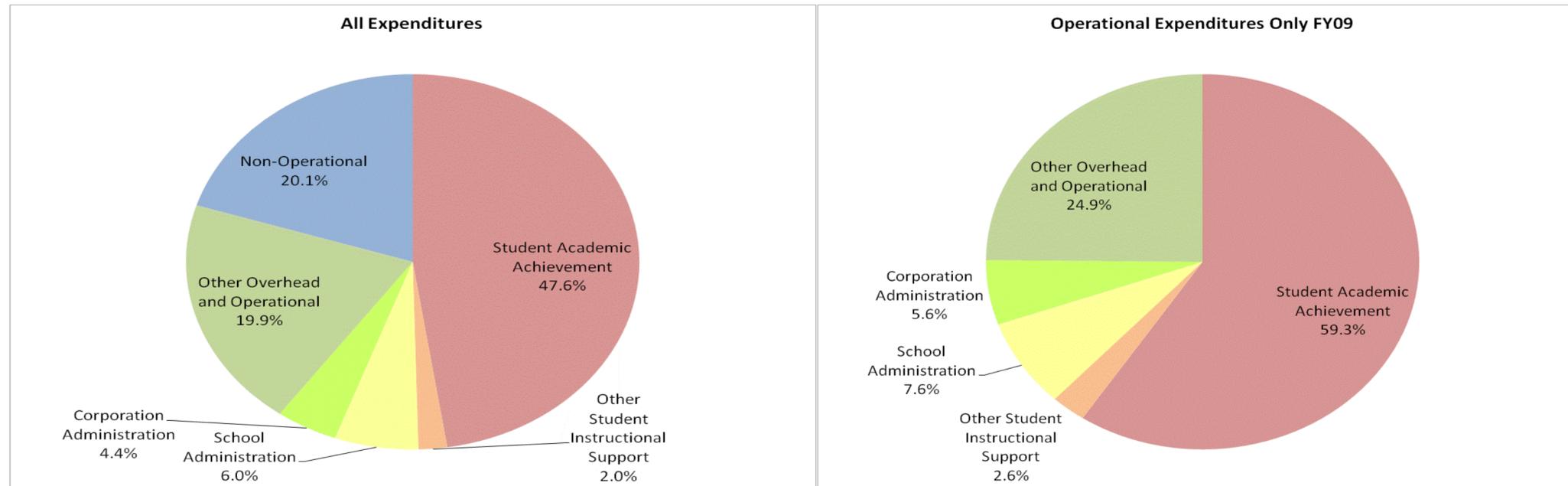


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Union-North United School Corp (7215)**

Union-North United School Corp (7215)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$4,770,402	52.6%	\$5,995,979	56.8%	\$6,353,318	49.6%	\$6,290,911	47.6%
Student Instructional Support	\$676,750	7.5%	\$865,313	8.2%	\$894,857	7.0%	\$1,059,597	8.0%
Overhead and Operational	\$1,937,930	21.4%	\$2,573,014	24.4%	\$3,274,267	25.6%	\$3,214,946	24.3%
Nonoperational	\$1,679,509	18.5%	\$1,114,880	10.6%	\$2,290,830	17.9%	\$2,662,473	20.1%
Grand Total	\$9,064,591		\$10,549,186		\$12,813,273	25%	\$13,227,928	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	60.1%	65.0%	56.6%	55.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Union-North United School Corp (7215)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$186,141	\$314,705			69%
	11100 Regular Programs; Elementary	\$1,633,383	\$1,806,970	\$1,991,353	\$2,122,542	30%	17%	7%
	11200 Regular Programs; Middle/Junior High	\$481,294	\$707,223	\$870,154	\$1,007,789	109%	42%	16%
	11300 Regular Programs; High School	\$856,484	\$1,005,962	\$1,240,564	\$1,395,618	63%	39%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$10,055	\$23,853			137%
	11420 Vocational Education; Agriculture B	\$48,276	\$50,167	\$48,678	\$21,053	-56%	-58%	-57%
	11450 Vocational Education; Consumer and Homemaking	\$67,775	\$123,776	\$118,643	\$48,280	-29%	-61%	-59%
	11590 Other Vocational Education Programs	\$0	\$16,001	\$5,076	\$33,389		109%	> 500%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$13,120	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$22,537	\$4,741	\$0	\$0	-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,102	\$2,318	\$1,975	\$1,811	-14%	-22%	-8%
	12350 Physical Impairment; Homebound	\$866	\$4,638	\$3,976	\$3,434	297%	-26%	-14%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$142	\$948	\$895	\$1,200	> 500%	27%	34%
	12520 Culturally Different; Compensatory	\$35,720	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$2,839	\$4,950	\$2,981	\$4,847	71%	-2%	63%
	12710 Equal Opportunity At Risk	\$22,652	\$921	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$15,860	\$38,193	\$26,215	\$12,095	-24%	-68%	-54%
	14100 Summer School Programs; Elementary	\$10,500	\$0	\$1,485	\$0	-100%		-100%
	14300 Summer School Programs; High School	\$23,991	\$11,027	\$12,070	\$16,390	-32%	49%	36%
	15100 Enrichment Programs; Non-Credit	\$429	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$47,592	\$53,739	\$60,854	\$99,778	110%	86%	64%
	16200 Preventive Remediation	\$53,976	\$2,476	\$250	\$6,325	-88%	155%	> 500%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$12,164	\$9,130	\$29,101	\$10,294	-15%	13%	-65%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$14,419	\$11,972	\$12,557		-13%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$426,517	\$576,608	\$792,368	\$768,955	80%	33%	-3%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$3,512	\$12,991	\$30,194		> 500%	132%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$5,051	\$12,234	\$52,424		> 500%	329%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$30,630	\$5,756	\$26,821	\$704	-98%	-88%	-97%
	22130 Improvement of Instruction; Instructional Staff Training	\$15,453	\$20,143	\$4,750	\$12,522	-19%	-38%	164%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$13,990	\$3,904	\$0		-100%	-100%
	22220 Library/Media Services; School Library	\$59,528	\$75,290	\$95,364	\$117,216	97%	56%	23%
	22230 Library/Media Services; Audiovisual	\$15,616	\$18,070	\$18,803	\$20,232	30%	12%	8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$74,284	\$0	\$0	\$45,926	-38%		
	22290 Library/Media Services; Other Educational Media Services	\$14,526	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$108,909	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$231,996	\$92,726	\$66,674		-71%	-28%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$19,209	\$34,459	\$57,015	\$9,380	-51%	-73%	-84%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$26,853	\$42,838	\$41,228	\$11,220	-58%	-74%	-73%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$12,593	\$19,504			55%
	26497 2007 Account Code - Teachers Retirement Fund	\$177,001	\$230,765	\$117,368	\$0			
Student Academic Achievement Total		\$4,307,109	\$5,129,195	\$5,910,606	\$6,290,911	46%	23%	6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$4,307	\$3,315	\$0	\$0	-100%	-100%	
	21220 Guidance Services; Counseling Services	\$70,175	\$119,443	\$167,699	\$189,884	171%	59%	13%
	21230 Guidance Services; Appraisal Services	\$4,174	\$4,107	\$7,618	\$5,709	37%	39%	-25%
	21240 Guidance Services; Information Services	\$11,713	\$7,545	\$6,890	\$7,295	-38%	-3%	6%
	21250 Guidance Services; Records Maintenance	\$9,825	\$8,780	\$6,441	\$6,698	-32%	-24%	4%
	21290 Guidance Services; Other Guidance Services	\$1,319	\$0	\$0	\$0	-100%		
	21310 Health Services; Service Area Direction	\$784	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$24,854	\$26,291	\$42,447	\$58,393	135%	122%	38%
	21390 Health Services; Other Health Services	\$82	\$1,950	\$1,680	\$1,320	> 500%	-32%	-21%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$299	\$134	\$232	\$186	-38%	39%	-20%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$319	\$0	\$0		-100%	
	24100 Office of The Principal	\$346,528	\$417,328	\$471,943	\$600,326	73%	44%	27%
	24900 Other Support Services, School Administration	\$122,035	\$131,153	\$121,051	\$189,787	56%	45%	57%
Student Instructional Support Total		\$596,096	\$720,364	\$826,000	\$1,059,597	78%	47%	28%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$13,629	\$37,478	\$48,333	\$36,834	170%	-2%	-24%
	23150 Board of Education; Legal Services	\$8,362	\$24,807	\$28,857	\$21,241	154%	-14%	-26%
	23160 Board of Education; Promotion Expenses	\$2,389	\$2,669	\$1,877	\$1,500	-37%	-44%	-20%
	23210 Executive Administration; Office of The Superintendent	\$167,423	\$171,375	\$206,484	\$260,399	56%	52%	26%
	23220 Executive Administration; Community Relations	\$0	\$0	\$221	\$1,426			> 500%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$277	\$0			-100%
	23290 Executive Administration; Other Executive Administration Services	\$548	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$23,750	\$28,049	\$42,807	\$60,021	153%	114%	40%
	25160 Fiscal Services; Financial Accounting	\$26,380	\$30,455	\$54,234	\$68,579	160%	125%	26%
	25191 Other Fiscal Services; Refund of Revenue	\$13,494	\$864	\$3,887	\$1,020	-92%	18%	-74%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Union-North United School Corp (7215)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25193 Other Fiscal Services; Printed Forms	\$1,800	\$1,635	\$1,100	\$3,099	72%	90%	182%
	25196 Other Fiscal Services; Cash Change	\$410	\$706	\$357	\$350	-15%	-50%	-2%
	25199 Other Fiscal Services; Other	\$30	\$48	\$76	\$12	-60%	-75%	-84%
	25300 Printing, Publishing, and Duplicating Services	\$500	\$3,417	\$3,534	\$7,202	> 500%	111%	104%
	25400 Planning, Research, Development and Evaluation	\$370	\$520	\$0	\$0	-100%	-100%	
	25750 Personnel Services; Health Services	\$7,961	\$364	\$0	\$0	-100%	-100%	
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$36,406	\$11,991			-67%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$9,325			
	25890 Other Technology Services	\$0	\$0	\$100,650	\$100,772			0%
	25920 Ditch Assessments	\$88	\$189	\$44	\$136	55%	-28%	209%
	25990 Other Support Services, Central	\$29	\$0	\$100	\$0	-100%		-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$690,948	\$903,425	\$957,264	\$1,090,790	58%	21%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,207	\$8,545	\$5,386	\$6,567	-41%	-23%	22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$31,482	\$77,167	\$149,796	\$148,011	370%	92%	-1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$611	\$256	\$40,456	\$0			
	26499 2007 Account Code - Other	\$0	\$196	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,436	\$7,333	\$7,573	\$3,714	-50%	-49%	-51%
	26600 Operation and Maintenance of Plant Services; Security Services	\$192	\$0	\$0	\$3,430	> 500%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,967	\$53,973	\$54,952	\$57,874	45%	7%	5%
	27010 Student Transportation; Service Area Direction	\$12,979	\$0	\$21,141	\$42,287	226%		100%
	27100 Student Transportation; Vehicle Operation	\$7,990	\$71,295	\$71,830	\$66,623	> 500%	-7%	-7%
	27200 Student Transportation; Monitoring Services	\$0	\$1,523	\$4,570	\$4,009		163%	-12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$28,035	\$73,448	\$119,085	\$128,979	360%	76%	8%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$190,519	\$55,398			-71%
	27500 Student Transportation; Insurance on Buses	\$3,679	\$8,297	\$8,254	\$6,034	64%	-27%	-27%
	27600 Student Transportation; Insurance on Pupils	\$80	\$176	\$150	\$177	121%	0%	18%
	27700 Student Transportation; Contracted Transportation Services	\$382,460	\$465,392	\$488,803	\$492,666	29%	6%	1%
	27900 Student Transportation; Other Student Transportation Services	\$64,605	\$0	\$1,208	\$349	-99%		-71%
	31200 Food Services Operations; Food Preparation and Dispensing	\$132,368	\$206,181	\$257,293	\$280,077	112%	36%	9%
	31400 Food Services Operations; Food Purchases	\$151,381	\$203,702	\$252,252	\$244,055	61%	20%	-3%
Overhead and Operational Total		\$1,832,584	\$2,383,485	\$3,159,777	\$3,214,946	75%	35%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$4,683	\$0	\$318		-93%	
	33200 Community Recreation	\$7,847	\$10,493	\$15,110	\$27,768	254%	165%	84%
	33300 Civic Services	\$0	\$0	\$0	\$223			
	33400 Athletic Coaches	\$103,629	\$142,157	\$143,739	\$162,961	57%	15%	13%
	33990 Other Community Services; Other	\$9,419	\$500	\$110	\$0	-100%	-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,300	\$0	\$0	\$100,000	> 500%		
	43000 Facilities Acquisition and Construction; Professional Services	\$43,400	\$23,593	\$35,585	\$199,598	360%	> 500%	461%
	45100 Building Acquisition, Construction and Improvements	\$235,182	\$175,418	\$1,207,988	\$836,734	256%	377%	-31%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,075	\$32,146	\$35,567	> 500%		11%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$11,287	\$16,157	\$18,114		60%	12%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$24,986	\$0	\$91,014	\$1,950	-92%		-98%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$203,407	\$33,980	\$111,050	\$67,414	-67%	98%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$819	\$0	\$28,138	\$10,057	> 500%		-64%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$263,167	\$84,474	\$175,875		-33%	108%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$411,259	\$462,156	\$990,344		141%	114%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$4,272	\$50,168	\$35,551		> 500%	-29%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$884,354	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$137,598	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$2,585	\$0	\$0	\$0	-100%		
Nonoperational Total		\$1,663,528	\$1,082,884	\$2,277,836	\$2,662,473	60%	146%	17%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$61,304	\$112,805	\$77,434	\$0			
	26492 2007 Account Code - Social Security	\$342,588	\$413,694	\$202,620	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$9,554	\$38,868	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$251,830	\$495,360	\$283,495	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$1,638	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$170,894	\$75,505	\$0			
Prorated By Fund Total		\$665,275	\$1,233,259	\$639,054	\$0			